

UNDER GRADUATE ACCOUNTING PROGRAM ASSESSMENT PLAN

August 5, 2009

The primary vehicles currently used in the assessment of the Accounting Program are Accounting Major Graduate Tracking and a Comprehensive Accounting Examination.

Accounting Major Graduate Tracking

The major confirmation of the effectiveness of a practically-oriented program such as Accounting is the success of its graduates in finding appropriate employment upon graduation. We have defined success for assessment purposes as a position suitable for a college graduate in Accounting. These positions include such job titles as Accountant, Staff Auditor, etc. Positions not normally requiring a college degree such as Bookkeeper, Accounting Clerk, Administrative Assistant do not qualify as success under our criteria. We also tracked graduates on their first job after graduation, and not subsequently, as this is the most appropriate measure of the immediate value of a Chaminade Accounting degree.

Admission into a masters program is also considered as a success under our assessment criteria.

We have set a threshold of 50% of our Accounting graduates finding appropriate employment as the measure of the success of our program. That figure, albeit somewhat arbitrary, was derived based on anecdotal evidence from prior graduating Accounting students and taking into consideration the somewhat open admissions policy for entrance into Chaminade University. Given the relative level of students entering the University, the 50% threshold is an appropriate measure to define success for our students.

Comprehensive Accounting Examination

A comprehensive examination is administered to graduating seniors as part of the Auditing course. Because national comprehensive exams are yet prevalent in the Accounting discipline, we have developed our own exam. Although not a capstone course, the Auditing course is typically (but not always) taken in the final semester of a student's undergraduate degree. The exam consisted of 85 multiple-choice questions covering all topics covered in a student's Accounting education. Students were given 2 hours to complete the exam.

Until such time as a database of test scores is established, an arbitrary score of 50% was used as the criteria for success of the program. The exam was administered starting in the Spring of 2007.

In addition to the two methods of assessment described above, two additional methods are being considered for possible future adaptation. CPA Exam Success Tracking would be an effective way to determine whether students have adequately learned the material in Accounting to successfully pass the CPA Exam. Because the CPA Exam is a uniform national exam, tracking our students' success on the exam would also provide a valid comparison to nationwide measures. We are currently trying to develop a mechanism to administratively collect that data.

In addition, a typically used assessment vehicle is a Capstone Project. Because our current Accounting Program does not include a Capstone Course, it is difficult to implement such a project in the present curriculum. We are in the process of developing such a Capstone course and will begin the process of obtaining administrative approval to offer such a course.